

HOUSE BILL 860

By Harrison

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(41), is amended by adding the language “, digestion,” immediately after the language “ingestion”.

SECTION 2. Tennessee Code Annotated, Section 67-6-407(a), is amended by deleting the following language:

file a quarterly report not later than thirty (30) days after the last day of the  
preceding calendar quarter

and substituting instead the following:

file a quarterly report not later than forty-five (45) days after the last day of the  
preceding calendar quarter

SECTION 3. This act shall take effect July 1, 2015, the public welfare requiring it.